



DALLAS COUNTY
DARRYL D. THOMAS
COUNTY AUDITOR

January 20, 2022

The Honorable District Judges
The Honorable Commissioners Court
County of Dallas
Dallas, Texas

The following Balance Sheets and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

Exhibits

Balance Sheet: Budgeted Funds as of December 31, 2021

Summary of Cash and Investments: Budgeted Funds as of December 31, 2021	A
General Fund: Funds Available Analysis for the three months ended December 31, 2021	B
Appropriations: Budget/Actual: Tax and Fee Funds for the three months ended December 31, 2021	C
Revenue: Budget/Actual: Tax and Fee Funds for the three months ended December 31, 2021	D
Revenue: Budget/Actual: General Fund for the three months ended December 31, 2021	E

Balance Sheet: Funds Not Budgeted as of December 31, 2021

Summary of Cash and Investments: Funds Not Budgeted as of December 31, 2021	F
Appropriations: Funds Not Budgeted for the three months ended December 31, 2021	G
Revenue: Funds Not Budgeted for the three months ended December 31, 2021	H

Summary of County Bonded Indebtedness as of December 31, 2021

I

Summary of Cash and Investments: Fiduciary and Agency Funds as of December 31, 2021

J

The data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. The attached financial statements are subject to change pending adjustments required to finalize the closing of the fiscal year end as needed.

Please contact James Hayes at 214-653-7225 if you have any questions.

Darryl D. Thomas
Darryl D. Thomas
County Auditor

DT/jh
cc: County Treasurer

James Hayes

500 Elm Street, Suite 4200

Dallas, Texas 75202

Ph: 214-653-6472

Fax: 214-653-6440

county.auditor@dallascounty.org

**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF DECEMBER 31, 2021 AND 2020**

ASSETS	December 31, 2021	December 31, 2020
Cash and Investments	\$ 641,952,866 (d)	\$ 670,281,786
Inventories, Stock Room	3,580,309	2,704,070
Net Receivables - County Taxes	402,337,587	419,612,675
Net Receivables - Other	<u>7,968,000 (a)</u>	<u>12,286,000 (a)</u>
Subtotal Net Receivables	410,305,587	431,898,675
Due from Other Governmental Units	<u>3,205,083</u>	<u>11,263,307</u>
Total Receivables	413,510,671	443,161,982
Prepayments and other assets	18,562,764	879,805
TOTAL ASSETS	<u><u>\$ 1,077,606,609</u></u>	<u><u>\$ 1,117,027,643</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	51,539,216 (b)	57,582,611 (b)
Due to Other Governmental Units	<u>62,937,200 (d)</u>	<u>190,428,327</u>
TOTAL LIABILITIES	114,476,416	248,010,938
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	22,143,073	3,583,875
Projects	249,027,249	300,148,879
General Fund - Encumbrances	37,126,343	33,057,184
Projects - Encumbrances	159,068,990	14,929,077
Other - Encumbrances	31,113,430	48,509,911
UNRESERVED		
General Fund	404,882,125	391,277,148
Other Funds	<u>59,768,983</u>	<u>77,510,631</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 1,077,606,609</u></u>	<u><u>\$ 1,117,027,643</u></u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent CAFR for the fiscal years ended September 30, 2020 or September 30, 2019.

(b) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation, claims and judgments.

(c) Financial Statements includes revenues collected and expenses paid during the three months ended December 31, 2021. Expected and budgeted revenue for Fiscal 2022 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the three months ended December 31, 2021. As a result Fund Balances Reserved and Unreserved are not reflective of balances which will be reported at the end of the Fiscal Year after all accruals have been completed.

(d) In April 2020 Dallas County received \$239,952,373 from the US Treasury for CARES Act Coronavirus Relief Fund For State and Local Governments. As expenditures authorized by this Act are expensed by Dallas County, those amounts will be reimbursed to Dallas County from the funds received under this Act.

As of December 31, 2021, including accrued interest, \$ 12,528,965 of the CARES Act Coronavirus Relief Funds remain. This amount is included in Due to Other Governmental Units.

(e) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
BUDGETED FUNDS
AS OF DECEMBER 31, 2021 AND 2020

Exhibit A

FUND	BEGINNING BALANCE December 2021	ACTUAL MONTH OF December 2021	ENDING BALANCE December 2021	ENDING BALANCE December 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 66,196,137	\$ 119,166,356	\$ 185,362,494	\$ 150,852,964
00196 Major Projects	322,300,451	12,123,011	334,423,462	336,158,689
00205 Interest & Debt Retirement Fund	7,463,292	479,397	7,942,689	5,694,795
00466 Projected Federal Grants	24,275,882	(4,970,754)	19,305,128	87,973,221
	<u>420,235,763</u>	<u>126,798,010</u>	<u>547,033,773</u>	<u>580,679,669</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	38,517,482	1,340,575	39,858,057	36,546,897
00126 Permanent Improvement Fund	9,090,155	1,615,500	10,705,655	7,900,469
00162 Alternate Dispute Resolution	5,332,195	43,385	5,375,580	5,128,302
00168 Dallas County Historical Commission	12,666	0	12,667	407
00195 Major Technology Fund	17,253,770	13,120,542	30,374,312	31,830,637
00467 HUD Section 8	5,865,900	(395,740)	5,470,160	4,919,971
00468 Charter School Grants	1,471,379	80,512	1,551,891	1,809,398
00470 Law Library Fund	686,019	(84,720)	601,300	547,191
00471 Appellate Judicial System	963,797	5,674	969,471	918,843
	<u>79,193,364</u>	<u>15,725,729</u>	<u>94,919,093</u>	<u>89,602,117</u>
Total Governmental Funds Cash and Investments	<u>\$ 499,429,126</u>	<u>\$ 142,523,739</u>	<u>\$ 641,952,866</u>	<u>\$ 670,281,786</u>

(a) In April 2020 Dallas County received \$239,952,373 from the US Treasury for CARES Act Coronavirus Relief Fund For State and Local Governments. As expenditures authorized by this Act are expensed by Dallas County, those amounts will be reimbursed to Dallas County from the funds received under this Act.

As of December 31, 2021, including interest, \$ 12,528,965 of the CARES Act Coronavirus Relief Funds remain.

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF December 2021	ACTUAL YTD December 2021	FUNDS AVAILABLE December 2021	FUNDS AVAILABLE December 2020
General Government					
1010 GG-County Judge	\$ 652,538	\$ 1,454	\$ 140,668	\$ 510,416	\$ 503,556
1011 Truancy Courts	712,878	33,561	174,166	505,152	495,853
1016 Planning and Development	523,341	24	93,158	430,159	258,062
1020 GG-Commissioners Court Administrator	1,963,302	78,080	317,240	1,567,982	1,256,325
1021 GG-Operation Services-Engineering	1,488,692	491,189	41,506	955,997	471,223
1022 GG-Operation Services- Facilities	26,224,462	6,356,430	4,144,741	15,723,291	13,325,198
1023 GG-Operation Services- Comm/Central Svcs	2,781,767	478,288	1,557,254	746,225	1,873,394
1024 GG-Operations Services-Records Mgt	960,112	60,562	166,214	733,335	746,291
1027 GG-Operations-Auto Service Center	6,978,422	4,369,076	1,007,287	1,602,059	1,815,319
1035 GG- Tax Assessor/Collector	17,246,365	81,050	3,760,858	13,404,457	12,542,902
1040 Human Resource/Civil Service	8,065,368	682,743	857,009	6,525,617	5,391,148
1050 GG-County Treasurer	1,660,079	17,360	357,173	1,285,547	1,132,614
1060 Office of Budget and Evaluation	1,046,911	500	200,932	845,479	781,894
1070 GG-County Auditor	10,210,649	21,484	2,322,457	7,866,707	7,377,531
1080 GG-Purchasing	1,864,584	6,480	332,951	1,525,153	1,465,701
1082 Small Business Enterprise SBE	780,893	11,567	116,283	653,043	677,803
1210 Elections	9,609,521	916,952	1,252,126	7,440,443	6,691,315
Subtotal General Government	92,917,822	13,606,798	16,842,025	62,468,999	56,806,129
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	552,041	5,232	70,429	476,380	465,657
2060 Veterans Service	578,987	948	67,537	510,501	302,512
2080 Historical Commission	-	-	-	-	-
Subtotal Community Services	1,131,028	6,181	137,966	986,881	768,169
Law Enforcement					
3110 Executive	1,795,658	14,374	370,808	1,410,476	1,382,249
3113 Internal Affairs	1,185,053	2,697	254,629	927,726	838,149
3121 General Services	1,269,430	499	287,293	981,637	935,607
3122 Personnel	1,340,054	21,714	295,670	1,022,669	799,830
3123 Training	1,209,564	51,837	236,724	921,002	822,859
3124 Communications	2,479,663	34,428	494,505	1,950,730	1,926,874
3125 Fiscal	3,701,856	273,433	651,863	2,776,560	2,123,462
3126 Photo Lab	269,369	2,891	63,555	202,923	178,095
3128 Bonds	2,799,589	10,178	639,653	2,149,757	2,105,198
3129 Bailiff	11,451,228	1,539	2,872,258	8,577,432	8,256,827
3130 Warrants	5,460,458	28,036	1,133,235	4,299,187	4,049,761
3131 Fugitive Transportation	2,100,342	2,599	419,386	1,678,357	1,741,269
3132 Civil	513,532	9,842	116,149	387,540	384,537
3134 Criminal Investigation	3,262,970	29,804	803,421	2,429,745	2,559,582
3136 FLEET	289,664	20,936	54,298	214,430	194,098
3137 Freeway Management Program	13,153,009	209,306	2,688,408	10,255,294	10,505,931
3140 Detention Services	1,221,556	8,343	272,014	941,199	873,568
3141 North Tower	31,497,428	43,831	8,632,188	22,821,408	21,538,561
3142 West Tower	20,357,122	38,909	5,189,332	15,128,881	11,894,117
3147 Central Intake	15,277,600	104,182	3,570,124	11,603,294	11,117,886
3148 South Tower	25,053,520	73,659	6,035,536	18,944,325	17,653,155
3150 Classification and Release	26,023,563	42,120	6,343,659	19,637,784	18,381,997
3151 Inmate Program	-	-	-	-	-
3152 Central Kitchen	9,394,599	542,341	2,850,014	6,002,245	6,246,658
3153 Central Laundry	1,978,290	-	460,099	1,518,191	1,415,684
3154 Inmate Transport	-	-	-	-	-
3155 Jail Medical	12,561,285	16,251	3,430,942	9,114,092	8,432,243
Subtotal Sheriff	195,646,400	1,583,752	48,165,763	145,896,885	136,358,196
Constable					
3210 Constable Precinct #1	3,128,945	31,296	701,354	2,396,295	1,974,150
3220 Constable Precinct #2	2,023,180	(4,084)	405,720	1,621,545	1,434,865
3230 Constable Precinct #3	2,794,267	18,257	439,519	2,336,490	1,573,316
3240 Constable Precinct #4	2,784,903	12,390	556,508	2,216,005	1,909,659
3250 Constable Precinct #5	1,856,066	10,557	398,492	1,447,017	1,547,277
Subtotal Constable	12,587,361	68,416	2,501,593	10,017,352	8,439,267
Institute of Forensic Sciences					
3311 Crime Lab	11,668,721	1,455,388	2,260,679	7,952,654	7,498,304
3312 Medical Examiner	9,671,801	826,625	1,920,301	6,924,876	6,085,332
3313 Breath Alcohol Program	343,064	-	72,858	270,206	253,501
Subtotal Institute of Forensic Sciences	21,683,587	2,282,014	4,253,837	15,147,736	13,837,137

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET	ENCUMBRANCES	ACTUAL YTD	FUNDS	FUNDS
	FY 2022 (a)	AS OF December 2021	December 2021	AVAILABLE December 2021	AVAILABLE December 2020
3320 Community Supervision	2,263,653	1,085,092	260,727	917,833	846,034
3330 Public Service Program	1,638,161	68,559	286,596	1,283,006	1,098,370
3343 Unincorporated Area Services	499,694	31,676	63,596	404,422	390,684
Subtotal Law Enforcement	234,318,855	5,119,509	55,532,112	173,667,234	160,969,687
Justice Administration					
3340 Building Security	5,210,729	602,908	994,417	3,613,405	3,258,696
3341 Emergency Management	613,275	13,439	143,511	456,326	449,288
3342 Fire Marshal	1,580,797	786,568	221,646	572,583	573,897
4011 District Attorney	61,338,190	341,567	13,116,314	47,880,309	44,974,698
4012 DA-Special Allocation	-	-	(9,329)	9,329	-
4013 Drug Court Program	379,342	551	93,182	285,609	204,431
4014 Jail Diversion	951,168	1,786	222,145	727,237	685,604
4015 Divert Court Department	468,599	53,235	44,839	370,525	379,580
4016 S.T.A.C. Court	79,698	-	223	79,475	71,029
4020 District Clerk	15,575,208	58,663	2,958,141	12,558,404	13,495,947
4031 County Clerk	12,942,968	123,443	2,633,750	10,185,775	9,453,262
4032 County Clerk-Collections	1,307,754	23,653	256,658	1,027,444	975,144
4033 Truancy Courts Clerks	1,225,464	-	155,575	1,069,889	435,703
4040 Public Defender	19,701,737	61,473	3,799,680	15,840,585	14,039,814
4051 District Court Administration	241,766	1,146	64,033	176,587	176,174
4056 Domestic Relations Office Administration	3,427,074	30,766	708,947	2,687,362	2,572,769
4060 Jury Service	2,347,873	152,434	287,998	1,907,441	2,126,859
4065 Grand Jury Service	226,000	-	38,830	187,170	189,440
4071 5th Court of Appeals	268,102	-	32,357	235,745	118,557
4072 First Admin. Judicial Region	156,451	-	143,986	12,465	9,532
4080 Court Cost Miscellaneous	8,155,720	79,064	41,321	8,035,334	7,966,560
4110 14th Civil District Court	326,013	1,311	67,674	257,029	241,440
4115 44th Civil District Court	324,005	592	66,491	256,922	242,671
4120 68th Civil District Court	293,010	2,520	59,984	230,506	216,250
4125 95th Civil District Court	318,162	752	67,141	250,268	233,299
4130 101st Civil District Court	295,801	6,437	50,802	238,563	214,231
4135 116th Civil District Court	319,655	1,319	67,810	250,526	236,004
4140 134th Civil District Court	386,490	1,305	77,034	308,151	292,275
4145 160th Civil District Court	290,198	566	56,830	232,802	221,033
4150 162nd Civil District Court	318,802	385	66,177	252,241	230,337
4155 191st Civil District Court	313,131	1,150	64,352	247,629	233,058
4160 192nd Civil District Court	289,617	1,435	59,647	228,535	240,569
4165 193rd Civil District Court	296,749	3,630	61,104	232,016	217,128
4170 298th Civil District Court	320,591	471	67,574	252,545	235,814
4175 Civil District Masters	419,454	2,307	40,548	376,599	276,527
4180 Civil Tax Court	394,064	18,738	77,837	297,489	300,355
4210 254th Family Court	685,384	21,844	111,405	552,135	525,972
4215 255th Family Court	684,521	30,684	81,528	572,309	536,326
4220 256th Family Court	656,740	287	110,011	546,442	522,510
4225 301st Family Court	688,277	4,730	165,552	517,995	545,144
4230 302nd Family Court	659,847	5,612	116,843	537,392	532,193
4235 303rd Family Court	694,809	10,019	114,981	569,809	530,908
4240 330th Family Court	753,060	59,927	119,804	573,329	584,056
4250 IV-D Court	394,750	63,203	75,896	255,651	316,257
4310 304th Juvenile Court	2,436,514	20,005	350,195	2,066,314	1,938,583
4320 305th Juvenile Court	2,454,216	62,555	335,307	2,056,355	1,943,162
4401 Criminal District Court #1	844,093	25,486	152,534	666,073	595,578
4402 Criminal District Court #2	845,417	145,223	128,233	571,961	608,146
4403 Criminal District Court #3	796,337	102,474	121,406	572,456	546,010
4404 Criminal District Court #4	547,838	17,775	138,273	391,790	257,633
4405 Criminal District Court #5	777,328	80,302	260,843	436,183	554,954
4406 Criminal District Court #6	820,988	237,376	144,383	439,229	616,175
4407 Criminal District Court #7	761,230	78,577	171,979	510,673	564,690
4410 194th Criminal District Court	810,897	25,229	141,597	644,071	564,938
4415 195th Criminal District Court	787,122	103,193	187,516	496,413	605,214
4420 203rd Criminal District Court	838,849	84,159	156,080	598,610	645,593
4425 204th Criminal District Court	805,601	35,489	166,961	603,151	623,370
4430 265th Criminal District Court	794,020	51,937	156,316	585,767	529,020
4435 282nd Criminal District Court	751,038	35,666	138,142	577,229	493,389
4440 283rd Criminal District Court	841,410	8,737	133,407	699,266	565,963
4445 291st Criminal District Court	800,481	125,339	161,366	513,776	595,857
4450 292nd Criminal District Court	858,825	30,596	181,088	647,141	594,487
4455 363rd Criminal District Court	709,972	74,925	129,710	505,337	487,943
4460 Criminal District Magistrates	2,744,943	5,190	653,168	2,086,584	2,094,065
4461 Pretrial Release	7,432,149	817,160	1,243,940	5,371,049	3,480,568
4465 Staff Attorneys	602,967	284	131,034	471,649	536,242
4470 Criminal District Court Manager	506,397	103,018	129,763	273,616	266,961
4501 County Court at Law #1	500,992	908	108,393	391,691	390,150
4502 County Court at Law #2	453,158	32	97,314	355,812	357,630
4503 County Court at Law #3	476,423	1,420	102,289	372,714	349,084
4504 County Court at Law #4	551,829	955	121,183	429,692	418,611
4505 County Court at Law #5	505,037	139	101,038	403,860	395,791
4601 County Criminal Court #1	608,906	3,589	120,092	485,225	489,089
4602 County Criminal Court #2	805,937	5,559	127,245	673,134	709,909
4603 County Criminal Court #3	703,149	2,544	91,177	609,429	598,788
4604 County Criminal Court #4	682,502	6,010	145,000	531,493	525,540
4605 County Criminal Court #5	770,011	9,836	120,474	639,700	716,870

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF December 2021	ACTUAL YTD December 2021	FUNDS AVAILABLE December 2021	FUNDS AVAILABLE December 2020
4606 County Criminal Court #6	705,905	15,457	137,466	552,982	514,363
4607 County Criminal Court #7	626,873	11,872	127,143	487,858	524,464
4608 County Criminal Court #8	632,454	10,032	192,428	429,994	426,606
4609 County Criminal Court #9	798,019	8,579	122,870	666,570	637,907
4610 County Criminal Court #10	719,781	4,449	128,921	586,411	530,471
4611 County Criminal Court #11	665,108	19,645	140,842	504,621	531,837
4615 County Criminal Court of Appeals	567,673	1,475	79,300	486,898	466,345
4616 County Criminal Court of Appeals #2	648,167	14,911	124,852	508,404	463,276
4617 County Criminal Court - Magistrate	439	39	226	174	286
4620 County Criminal Court Manager	436,205	2,546	78,190	355,469	271,574
4701 Probate Court #1	872,374	7,134	181,142	684,097	722,902
4702 Probate Court #2	1,051,883	7,842	213,639	830,402	743,921
4703 Probate Court #3	1,337,605	18,386	237,678	1,081,542	1,052,846
4704 Investigators/Court Visitor Program	1,205,526	12,639	235,123	957,763	929,703
4705 Probate Associates	748,259	250	166,060	581,949	555,077
4811 J.P- 1-1	1,097,326	12,564	243,142	841,621	839,538
4812 J.P- 1-2	780,819	5,990	164,516	610,313	593,363
4821 J.P- 2-1	762,707	27,533	151,072	584,102	601,608
4822 J.P- 2-2	746,571	(2,518)	164,562	584,528	565,733
4831 J.P- 3-1	958,708	9,266	201,817	747,626	699,765
4832 J.P- 3-2	812,858	34,968	162,276	615,614	582,331
4841 J.P- 4-1	766,214	25,518	165,329	575,367	560,568
4842 J.P- 4-2	674,229	8,575	144,500	521,155	496,157
4851 J.P- 5-1	770,302	1,645	167,015	601,642	574,863
4852 J.P- 5-2	766,423	8,951	127,786	629,687	633,650
Subtotal Justice Administration	201,100,048	5,139,351	38,300,587	157,660,109	149,060,495
Health and Social Services					
1110 Employee Health Clinic	693,853	17,468	129,833	546,552	421,806
2070 Welfare Assistance	3,142,259	85,567	1,037,344	2,019,348	2,493,766
5110 Juvenile Administration	27,617,833	2,833,329	4,240,693	20,543,810	19,734,788
5114 Juvenile-Detention Center	19,337,641	60,542	3,455,459	15,821,640	15,115,221
5115 Juvenile-Emergency Shelter	2,955,556	4,884	595,196	2,355,476	2,264,512
5116 Juvenile-Letot Center	3,842,291	21,321	817,786	3,003,184	2,859,119
5117 Juvenile-Youth Village	4,883,198	21,450	959,330	3,902,418	3,720,355
5118 Juvenile-Medlock Center	5,470,506	12,717	1,043,647	4,414,141	4,270,902
5119 Juvenile-Letot Residential Treatment Center	2,667,317	27,608	459,803	2,179,907	2,064,406
5210 Health Administration	1,632,156	164,331	634,999	832,827	1,021,146
5211 Environmental Health	2,001,232	456,190	295,798	1,249,243	1,207,045
5212 Public Health Lab	3,874,039	590,056	756,573	2,527,410	2,419,440
5213 Preventive Health	4,251,950	282,382	494,827	3,474,740	3,115,335
5214 Communicable Disease Control	955,595	82,311	188,895	684,388	649,943
5215 STD Clinic	2,905,933	169,643	285,611	2,450,679	2,271,606
5216 TB Clinic	2,916,533	148,166	508,094	2,260,273	2,083,902
5218 HHS - Finance Admin	1,346,917	105,039	301,349	940,529	941,919
5310 Budget Office Community Contracts	13,471,237	2,897,827	1,946,019	8,627,391	7,035,715
5330 CPS Program	4,423,197	3,445,121	855,575	122,501	118,893
Subtotal Health and Social Services	108,389,242	11,425,954	19,006,831	77,956,457	73,809,819
Other Operating					
5340 Wilmer Substance Abuse Facility	330,472	40,892	56,599	232,982	216,334
0 Transfer to Historic Commission	-	-	-	-	-
9910 Countywide Appropriations	18,562,098	1,776,023	2,887,785	13,898,290	8,187,414
9930 Cash Match for Grants	6,957,907	-	-	6,957,907	6,356,907
9940 Reserves and Contingency	10,631,164	1,142	-	10,630,023	9,055,105
Subtotal Other Operating	36,481,642	1,818,057	2,944,384	31,719,201	23,815,760
9950 Emergency Reserves (a)	71,005,473	10,494	-	70,994,979	64,460,655
Grand Total	\$ 745,344,109	\$ 37,126,343	\$ 132,763,905	\$ 575,453,861	\$ 529,690,714
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				\$ 18,534,597	\$ 13,599,842

Reconciliation of budget components to budget funds available and budgeted expenditures

General Fund Revenue Budget	\$ 664,796,602.00
General Fund Beginning Budget	62,012,910.34
LAB FY 22	726,809,512.34
Carryforward encumbrances	18,534,596.66
Budget LAB FY 22	745,344,109.00
Budget per budget funds available	745,344,109.00
	<u>\$ -</u>

(a) Following is a reconciliation of the Initial LAB FY 22 General Fund Reserves Budget to current funds available balance:

General Fund Reserves Budget	\$ 62,012,910
Budgeted Revenues exceeds Budgeted Expenditures	
General Fund Revenue Budget	664,796,602
General Fund Expenditure Budget	(655,745,583)
	<u>9,051,019</u>
Emergency reserves - Funds Available - FY 22	71,063,929
Miscellaneous transfers to various departments	(68,950)
	<u>\$ 70,994,979</u>

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY
 APPROPRIATIONS
 BUDGET/ACTUAL - TAX AND FEE FUNDS
 FOR THE THREE MONTHS ENDED DECEMBER 31, 2021 AND 2020

Exhibit C

FUND	FY 2022 BUDGET (a)	ENCUMBRANCES December 2021	ACTUAL MONTH OF December 2021	YTD ACTUAL + ENCUMBRANCES December 2021	BALANCE OF BUDGET December 2021	YTD ACTUAL + ENCUMBRANCES December 2020
105 Road & Bridge	\$ 55,525,918	\$ 2,474,716	\$ 1,502,093	\$ 5,134,780	\$ 50,391,138	\$ 9,641,491
120 General Fund	745,344,109	37,126,343	49,931,115	169,890,248	575,453,861	162,090,310
126 Permanent Improvement Fund	13,384,545	1,237,392	77,272	1,498,652	11,885,893	1,295,955
162 Alternate Dispute Resolution	6,077,383	69,927	17,457	114,369	5,963,014	184,659
168 Dallas County Historical Commission	3,500	100	-	100	3,400	-
195 Major Technology Fund	99,068,879	32,939,480	4,711,890	47,666,211	51,402,668	20,203,815
196 Major Projects	425,598,098	126,129,510	19,662,381	154,570,906	271,027,192	41,542,503
205 Interest & Debt Retirement Fund	27,362,746	-	-	-	27,362,746	3,085,175
466 Grants	253,820,371	26,420,799	11,520,025	55,789,144	198,031,227	146,970,206
467 HUD Section 8	60,520,275	826,189	4,565,318	13,387,021	47,133,254	11,629,607
468 Charter School Grants	9,064,954	64,197	621,163	1,857,782	7,207,172	2,030,061
470 Law Library Fund	1,689,789	20,111	136,928	267,418	1,422,371	474,595
471 Appellate Judicial System	1,067,100	-	-	10,619	1,056,481	25,085
Total	<u>\$ 1,698,527,666</u>	<u>\$ 227,308,764</u>	<u>\$ 92,745,641</u>	<u>\$ 450,187,250</u>	<u>\$ 1,248,340,416</u>	<u>\$ 399,173,462</u>

(a) Budget includes Legally Adopted Budget and Carry Forward Budget from FY21.

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

**DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-TAX AND FEE FUNDS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2021 AND 2020**

Exhibit D

FUND	FY 2022 BUDGET	ACTUAL MONTH OF December 2021	TOTAL YTD REVENUE December 2021	BALANCE OF BUDGET December 2021	TOTAL YTD REVENUE December 2020
105 Road and Bridge	\$ 29,417,800	\$ 2,356,182	\$ 6,233,783	\$ (23,184,017)	\$ 12,227,803
120 General Fund	664,796,602	162,403,372	212,887,756	(451,908,846)	204,215,850
126 Permanent Improvement	5,055,000	1,677,156	2,037,354	(3,017,646)	1,805,953
162 Alternate Dispute	859,400	57,187	172,063	(687,337)	182,549
168 Historical Commission	-	-	1	1	0
195 Major Technology	51,100,000	16,813,640	20,381,344	(30,718,656)	19,385,611
196 Major Projects	105,485,926	30,776,515	37,620,334	(67,865,592)	44,901,006
205 Debt Service	18,456,584	478,267	375,050	(18,081,534)	419,876
464 American Rescue Plan	256,084,044	5,047	14,884	(256,069,160)	-
466 Projected Federal Grants	167,745,666	8,496,687	28,291,745	(a) (139,453,921)	32,800,400
467 HUD Section 8	57,473,145	4,091,350	12,540,235	(44,932,910)	10,649,821
468 Charter School Grants	9,835,334	701,073	3,818,590	(6,016,744)	1,920,592
470 Law Library	1,211,100	67,602	208,494	(1,002,606)	213,093
471 Appellate Judicial	301,600	15,721	47,471	(254,129)	156,094
TOTAL	\$ 1,367,822,201	\$ 227,939,798	\$ 324,629,103	\$ (1,043,193,098)	\$ 328,878,647

(a) In April 2020 Dallas County received \$239,952,373 from the US Treasury for CARES Act Coronavirus Relief Fund For State and Local Governments. As expenditures authorized by this Act are expensed by Dallas County, those amounts will be reimbursed to Dallas County from the funds received under this Act.

As of December 31, 2021, including accrued interest, \$12,528,965 of the CARES Act Coronavirus Relief Funds remain.

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE THREE MONTHS ENDED DECEMBER 31, 2021 AND 2020

Exhibit E

DESCRIPTION	FY 2022 BUDGET	ACTUAL MONTH OF December 2021	TOTAL YTD REVENUE December 2021	BALANCE OF BUDGET December 2021	TOTAL YTD REVENUE December 2020
Ad Valorem and Occupation Tax	\$ 476,437,078	157,303,112	\$ 190,475,451	\$ (285,961,627)	\$ 169,886,858
Licenses, Permits and Registrations	26,000,000	(4,375)	163,676	(25,836,324)	88,473
Fines and Forfeitures	186,000	(568,721)	(18,699)	(204,699)	4,891
Use of Money and Property	4,053,000	45,430	933,398	(3,119,602)	898,870
Charges for Current Services - General Government	43,591,000	3,928,909	9,397,028	(34,193,972)	2,233,802
Charges for Current Services - Public Safety	7,650,000	642,933	2,055,363	(5,594,637)	1,352,787
Charges for Current Services - Judiciary	21,032,665	1,668,240	5,058,070	(15,974,595)	4,792,137
Reimbursements for Current Services - General Government	784,000	(164,745)	(73,259)	(857,259)	246,089
Reimbursements for Current Services - Public Safety	20,421,500	156,333	1,908,373	(18,513,127)	3,843,378
Reimbursements for Current Services - Judicial	5,459,005	(91,598)	727,675	(4,731,330)	722,191
Reimbursements for Current Services - Health	10,720,500	(404,146)	1,054,087	(9,666,413)	299,918
Intergovernmental - General Government	1,175,000	(277,961)	122,826	(1,052,174)	99,910
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	59,000	59,000	(600,000)	600,000
Intergovernmental - Judiciary	1,642,500	5,785	202,539	(1,439,961)	114,106
Intergovernmental - Health and Welfare	220,000	(12,888)	25,712	(194,288)	51,457
Miscellaneous	720,900	(6,055)	478,601	(242,299)	199,205
Interfund Transfers	43,444,454	124,118	317,917	(43,126,537)	18,781,778
TOTAL	\$ 664,796,602	\$ 162,403,372	\$ 212,887,756	\$ (451,908,846)	\$ 204,215,850

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY
BALANCE SHEET
FUNDS NOT BUDGETED
AS OF DECEMBER 31, 2021 AND 2020
(Prior to Fiscal Year End Adjustments)

ASSETS	December 31, 2021	December 31, 2020
Cash and Investments	\$ 358,028,834 (c)	\$ 104,575,980
Inventories, Stock Room	53,450	54,240
Net Receivables - Other	<u>1,478,000 (a)</u>	<u>1,416,000 (a)</u>
Subtotal Net Receivables	1,478,000	1,416,000
Due from Other Governmental Units	<u>47,763</u>	<u>163,024</u>
Total Receivables	1,525,763	1,579,024
Prepayments and other assets	380,845	-
TOTAL ASSETS	<u><u>\$ 359,988,891</u></u>	<u><u>\$ 106,209,244</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	26,820,625 (b)	1,202,718 (b)
Due to Other Governmental Units	<u>255,816,325 (c)</u>	<u>107,788</u>
TOTAL LIABILITIES	282,636,950	1,310,506
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	434,295	54,240
Projects	16,330,940	7,223,751
Projects - Encumbrances	535,995	32,969,281
Other - Encumbrances	38,848,074	10,910,728
UNRESERVED		
General Fund	-	-
Other Funds	<u>21,202,637</u>	<u>53,740,738</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 359,988,891</u></u>	<u><u>\$ 106,209,244</u></u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent CAFR for the fiscal years ended September 30, 2020 or September 30, 2019.

(b) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation, claims and judgments.

(c) In May 2021, Dallas County received 50% (\$255,959,044) of American Rescue Plan Act (ARP Act) funding of \$511,918,088 from the US Treasury. The remaining 50% will be funded in 2022. ARP Act funds are intended to provide support for eligible costs incurred during the period from March 3, 2021 through December 31, 2024 to state, local and tribal governments in responding to the impact of COVID-19.

As of December 31, 2021 including accrued interest, \$250,276,757 of the ARP Act Funds remain. This amount is included in Due to Other Governmental Units.

(d) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FUNDS NOT BUDGETED
AS OF DECEMBER 31, 2021 AND 2020

Exhibit F

FUND	BEGINNING BALANCE December 2021	ACTUAL MONTH OF December 2021	ENDING BALANCE December 2021	ENDING BALANCE December 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ (2,857)	\$ (25,826)	\$ (28,683)	\$ 16,600
00170 Return Check Collection	(67,198)	(305,405)	(372,603)	(51,783)
00190 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	495,139
00210 DS Arbitrage Rebate	168	-	168	168
00464 American Rescue Plan	<u>255,668,841</u>	<u>(5,424,248)</u>	<u>250,244,593</u>	<u>-</u>
	255,672,209	(5,755,479)	249,916,730	460,124
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,177,194	96,567	2,273,762	2,114,546
00201 Technology Fund	295,234	10,178	305,411	1,470,546
00202 Local Government Fund	20,375,702	(367,593)	20,008,109	16,219,041
00203 Local Official Fund	10,047,736	92,457	10,140,193	8,985,726
00204 Record Management Fund	30,319,908	654,630	30,974,538	33,739,658
00500 Payroll	173,207	(16,684)	156,523	5,558
00538 DA - Check Processing	231,220	(939)	230,281	221,927
00547 DA - State Forfeitures/Other	181,568	6	181,573	181,512
00704 Unallocated Tax	<u>55,688,844</u>	<u>(28,934,019)</u>	<u>26,754,825</u>	<u>690,812</u>
	119,490,612	(28,465,397)	91,025,215	63,629,325
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415 1995A Permanent Improvement	449,339	-	449,339	449,339
00441 Combination Tax and Parking Series 2016	12,992,530	46,388	13,038,918	36,323,303
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	<u>369,811</u>	<u>-</u>	<u>369,811</u>	<u>369,811</u>
	13,875,813	46,388	13,922,201	37,206,586
Road Funds:				
00427 Unlimited Tax Refunding & Improv	2,743,987	-	2,743,987	2,859,244
00481 Public Property Finance Obligati	86,303	-	86,303	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734	129,734
00494 Unlimited Tax Road Bond Fund	<u>204,663</u>	<u>-</u>	<u>204,663</u>	<u>204,663</u>
	3,164,687	-	3,164,687	3,279,944
Total Governmental Funds Cash and Investments	<u>\$ 392,203,322</u>	<u>\$ (34,174,488)</u>	<u>\$ 358,028,834</u>	<u>\$ 104,575,980</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

(b) In May 2021, Dallas County received 50% (\$255,959,044) of American Rescue Plan Act (ARP Act) funding of \$511,918,088 from the US Treasury. The remaining 50% will be funded in 2022. ARP Act funds are intended to provide support for eligible costs incurred during the period from March 3, 2021 through December 31, 2024 to state, local and Tribal governments in responding to the impact of COVID-19.

(c) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY
 APPROPRIATIONS
 FUNDS NOT BUDGETED
 FOR THE THREE MONTHS ENDED DECEMBER 31, 2021 AND 2020

Exhibit G

FUND	ENCUMBRANCES December 2021	ACTUAL MONTH OF December 2021	YTD ACTUAL + ENCUMBRANCES December 2021	YTD ACTUAL + ENCUMBRANCES December 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ 25,826	\$ 45,288	\$ 208
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
00464 American Rescue Plan	29,731,771	5,364,565	35,208,868	-
	<u>29,731,771</u>	<u>5,390,391</u>	<u>35,254,156</u>	<u>208</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	87,083	7,917	98,446	241,078
00201 Technology Fund	-	1,064	1,064	212
00202 Local Government Fund	1,198,304	291,033	2,002,383	4,704,149
00203 Local Official Fund	1,469,693	371,198	2,391,858	2,702,178
00204 Record Management Fund	6,361,223	171,666	6,978,223	6,720,636
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	1,719	4,742	2,524
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>9,116,304</u>	<u>844,596</u>	<u>11,476,716</u>	<u>14,370,776</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00441 Combination Tax and Parking Series 2016	460,925	80,728	562,627	44,782,413
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
Subtotal permanent improvement funds	<u>529,612</u>	<u>80,728</u>	<u>631,315</u>	<u>44,851,100</u>
Road Funds:				
00427 Unlimited Tax Refunding & Improv	-	-	-	230,515
00492 1992 Road Bond Fund	6,383	-	6,383	6,383
Subtotal road funds	<u>6,383</u>	<u>-</u>	<u>6,383</u>	<u>236,898</u>
Subtotal capital project funds	<u>535,995</u>	<u>80,728</u>	<u>637,698</u>	<u>45,087,998</u>
Total	<u>\$ 39,384,069</u>	<u>\$ 6,315,715</u>	<u>\$ 47,368,570</u>	<u>\$ 59,458,982</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY
REVENUE
FUNDS NOT BUDGETED
FOR THE THREE MONTHS ENDED DECEMBER 31, 2021 AND 2020

Exhibit H

FUND	ACTUAL MONTH OF December 2021	TOTAL YTD REVENUE December 2021	TOTAL YTD REVENUE December 2020
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(305,405)	(313,687)	4,364
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
00464 American Rescue Plan (b)	5,047	14,884	-
	<u>(300,358)</u>	<u>(298,803)</u>	<u>4,364</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	96,567	237,128	181,722
00201 Technology Fund	10,338	31,796	30,776
00202 Local Government Fund	177,924	569,062	310,135
00203 Local Official Fund	433,341	1,326,653	1,271,600
00204 Record Management Fund	923,635	2,367,031	2,386,893
00500 Payroll	-	-	-
00538 DA - Check Processing	780	5,019	3,652
00547 DA - State Forfeitures/Other	6	15	39
	<u>1,642,590</u>	<u>4,536,704</u>	<u>4,184,818</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
00441 Combination Tax and Parking Series 2016	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Road Funds:			
00424 Unlimited Tax Road Bonds Series	-	-	-
00427 Unlimited Tax Refunding & Improv	-	-	-
00481 Public Property Finance Obligati	-	-	-
00490 Unlimited Tax Road Bond Fund	-	-	-
00494 Unlimited Tax Road Bond Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,342,232</u>	<u>\$ 4,237,901</u>	<u>\$ 4,189,182</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

(b) In May 2021, Dallas County received 50% (\$255,959,044) of American Rescue Plan Act (ARP Act) funding of \$511,918,088 from the US Treasury. The remaining 50% will be funded in 2022. ARP Act funds are intended to provide support for eligible costs incurred during the period from March 3, 2021 through December 31, 2024 to state, local and tribal governments in responding to the impact of COVID-19.

As of December 31, 2021, including accrued interest, \$250,276,757 of the ARP Act Funds remain.

(c) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

**DALLAS COUNTY
SUMMARY OF COUNTY BONDED INDEBTEDNESS
AS OF DECEMBER 31, 2021**

Exhibit I

<u>Payment Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	12,250,000	5,497,400	17,747,400
2023	12,325,000	4,884,900	17,209,900
2024	12,420,000	4,268,650	16,688,650
2025	12,505,000	3,647,650	16,152,650
2026	11,190,000	3,022,400	14,212,400
2027	11,195,000	2,462,900	13,657,900
2028	11,195,000	1,903,150	13,098,150
2029	11,195,000	1,343,400	12,538,400
2030	11,195,000	783,650	11,978,650
2031	11,195,000	335,850	11,530,850
	<u>\$ 116,665,000</u>	<u>\$ 28,149,950</u>	<u>\$ 144,814,950</u>

This statement should be read in conjunction with the accompanying Balance Sheets.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FIDUCIARY AND AGENCY FUNDS
AS OF DECEMBER 31, 2021 AND 2020

Exhibit J

FUND	BEGINNING BALANCE December 2021	ACTUAL MONTH OF December 2021	ENDING BALANCE December 2021	ENDING BALANCE December 2020
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 10,074,590	\$ 4,465,235	\$ 14,539,825	\$ 11,068,668
00130 Election Fund-Special	43,934	3,660	47,594	35,366
00166 State Report Interest Fund	1,819,260	910,685	2,729,945	2,750,736
00501 County Clerk-Special	17,701,435	(369,646)	17,331,789	15,085,613
00502 County Clerk-Trust	26,060,027	294,982	26,355,009	23,005,435
00503 District Clerk-Special	6,576,617	1,555,159	8,131,777	5,661,695
00504 District Clerk-Trust	40,149,209	(388,080)	39,761,129	37,701,299
00505 Sheriff-Special	2,283,034	(2,003,830)	279,204	263,785
00506 County Clerk Special Trust Fund	40,038,590	(8,577,501)	31,461,089	33,165,730
00532 Escrow Fund	16,072,405	391,340	16,463,746	5,495,411
00537 Youth Village Special Fund	525	0	525	524
00542 DA - Police Agencies	38,942	1	38,943	38,930
00543 Adult Probation-Restitution	4,451,984	(122,356)	4,329,627	3,529,035
00544 DA - Attorney General	28,231	1	28,232	28,222
00545 DA - Unadjudicated-Gambling	61,581	2	61,583	61,562
00546 DA - Forfeitures-Narcotics	161,618	(9,271)	152,346	69,121
00550 Justice of the Peace 1-1 Special	500,603	175	500,778	517,518
00551 Justice of the Peace 1-2 Special	113,465	200	113,665	108,448
00553 Justice of the Peace 3-3 Special	72,466	(840)	71,626	71,265
00554 Justice of the Peace 2-1 Special	398,692	2,590	401,282	397,247
00555 Justice of the Peace 2-2 Special	27,065	-	27,065	60,110
00556 Justice of the Peace 3-1 Special	25,918	1,564	27,482	50,606
00557 Justice of the Peace 3-2 Special	158,144	150	158,294	158,554
00559 Justice of the Peace 4-1 Special	43,580	221	43,801	44,708
00560 Justice of the Peace 4-2 Special	10,569	(500)	10,069	7,061
00561 Justice of the Peace 5-1 Special	18,116	(1,151)	16,965	17,046
00562 Justice of the Peace 5-2 Special	287,795	440	288,235	288,629
00570 Dallas County Housing Fin.	73,421	2	73,423	73,398
00571 Dallas County Housing Fin.	1,025,816	32	1,025,847	1,025,121
00580 Constable 1 Special Fund No. 580	73,718	143,666	217,384	46,471
00581 Constable 2 Special Fund No. 581	1,500	380	1,880	1,324
00582 Constable 3 Special Fund No. 582	55,597	(11,668)	43,929	12,280
00584 Constable 4 Special Fund No. 584	4,575	-	4,575	9,518
00586 Constable 5 Special Fund No. 586	11,436	(190)	11,246	18,843
00600 DCS - Administration	15,391,427	1,236,371	16,627,797	16,119,184
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	116,486	-	116,486	116,486
00807 District Attorney Check Collection	472,329	-	472,329	580,329
00808 Child Support Clearing	12,596	-	12,596	13,495
Total Fiduciary and Agency Cash and Investments	\$ 184,457,357	\$ (2,478,177)	\$ 181,979,180	\$ 157,698,836

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.